

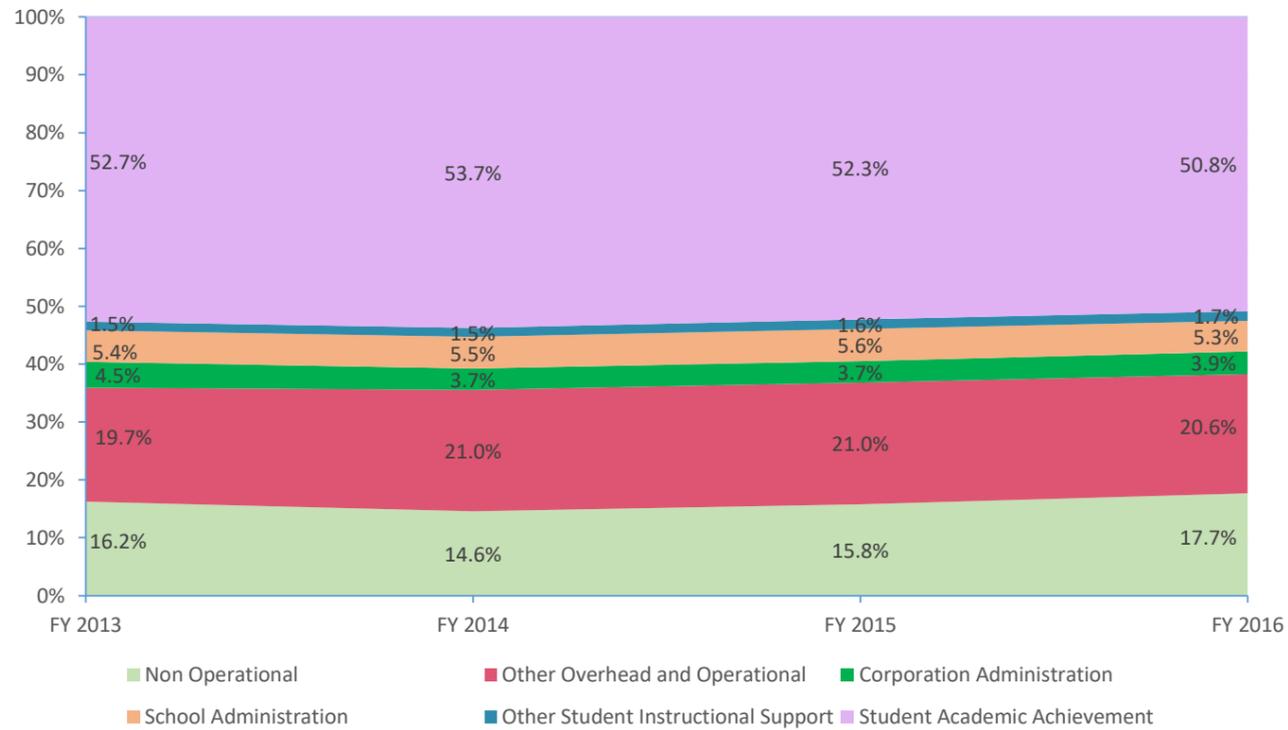
School Corporation Expenditures by Account
Biannual Financial Report Data
Knox Community School Corp (7525)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,679,510	56.5%	\$10,503,256	52.3%	\$11,190,158	52.7%	\$11,563,297	53.7%	\$11,008,551	52.3%	\$10,585,863	50.8%
Student Instructional Support	\$1,400,689	7.4%	\$1,422,714	7.1%	\$1,476,562	6.9%	\$1,509,435	7.0%	\$1,520,233	7.2%	\$1,452,295	7.0%
Total	\$12,080,199	63.9%	\$11,925,971	59.4%	\$12,666,720	59.6%	\$13,072,732	60.8%	\$12,528,784	59.5%	\$12,038,158	57.8%

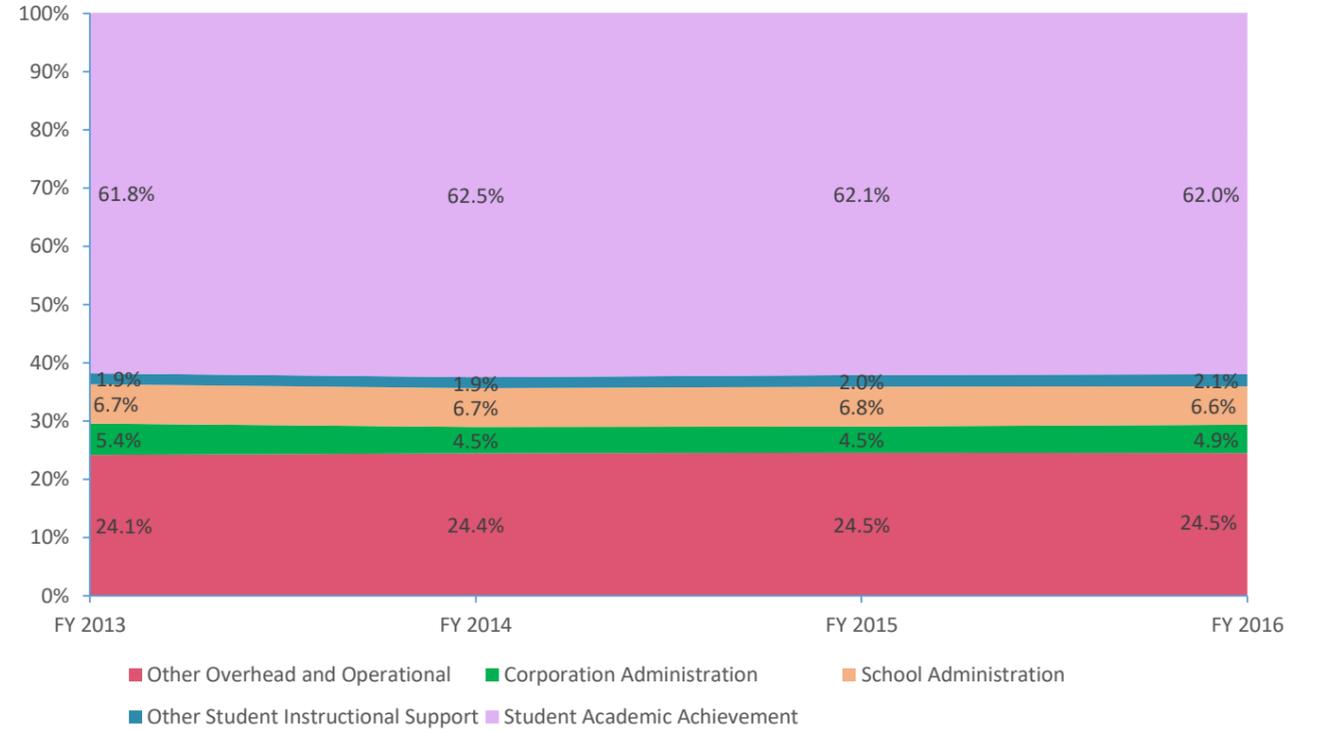
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,839,590	20.3%	\$4,613,333	23.0%	\$5,132,782	24.2%	\$5,308,322	24.7%	\$5,208,869	24.7%	\$5,105,599	24.5%
Non Operational	\$2,976,391	15.8%	\$3,531,429	17.6%	\$3,452,166	16.2%	\$3,135,832	14.6%	\$3,322,730	15.8%	\$3,681,933	17.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,815,980	36.1%	\$8,144,763	40.6%	\$8,584,948	40.4%	\$8,444,154	39.2%	\$8,531,598	40.5%	\$8,787,532	42.2%

Grand Total	\$18,896,180		\$20,070,733		\$21,251,668		\$21,516,886		\$21,060,382		\$20,825,690	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Knox Community School Corp (7525)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$344,524	\$521,439	\$406,147	NA	17.9%	-22.1%
11100	Regular Programs	Elementary	\$2,616,174	\$3,755,437	\$2,796,461	\$2,770,359	5.9%	-26.2%	-0.9%
11200	Regular Programs	Middle/Junior High	\$1,107,812	\$1,720,733	\$1,691,975	\$1,564,371	41.2%	-9.1%	-7.5%
11300	Regular Programs	High School	\$1,341,440	\$2,046,673	\$2,085,298	\$2,070,395	54.3%	1.2%	-0.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$12,025	\$91,727	\$131,187	\$136,835	1037.9%	49.2%	4.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$64,211	\$111,451	\$104,554	\$109,458	70.5%	-1.8%	4.7%
11510	Regular Programs	Vocational Education - Cooperative Education	\$55,428	\$0	\$0	\$0	-100.0%	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$390,219	\$273,279	\$423,543	\$507,731	30.1%	85.8%	19.9%
11630	Regular Programs	Alternative Education Programs - High School	\$1,700	\$0	\$104,130	\$104,580	6053.4%	NA	0.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,083	\$15,336	\$43,549	\$34,638	212.5%	125.9%	-20.5%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$46,950	\$89,907	\$325,765	\$361,251	669.4%	301.8%	10.9%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$440,784	\$448,221	NA	NA	1.7%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$3,307	\$1,366	NA	NA	-58.7%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$211,811	\$186,749	NA	NA	-11.8%
12510	Special Programs	Culturally Different - Communication Disorders	\$175	\$0	\$79,818	\$91,669	52213.3%	NA	14.8%
12610	Special Programs	Learning Disability	\$0	\$0	\$307,243	\$254,000	NA	NA	-17.3%
12710	Special Programs	Equal Opportunity At Risk	\$247,904	\$85,191	\$80,716	\$92,720	-62.6%	8.8%	14.9%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$97,945	\$88,619	NA	NA	-9.5%
12900	Special Programs	Other Special Programs	\$2,601	\$2,950	\$112,195	\$115,882	4355.7%	3828.9%	3.3%
14100	Summer School Programs	Elementary	\$1,308	\$0	\$3,689	\$3,971	203.7%	NA	7.7%
14200	Summer School Programs	Middle/Junior High School	\$12,321	\$10,389	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$29,672	\$24,661	\$33,392	\$24,390	-17.8%	-1.1%	-27.0%
16100	Remediation	Remediation Testing	\$80,049	\$76,208	\$48,995	\$54,675	-31.7%	-28.3%	11.6%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$19,877	\$24,081	\$19,703	\$19,639	-1.2%	-18.4%	-0.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$943,816	\$1,019,706	\$327,452	\$254,736	-73.0%	-75.0%	-22.2%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$61,949	\$93,212	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,534	\$259,798	\$259,558	NA	16820.2%	-0.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$85,080	\$17,476	\$82,818	\$39,549	-53.5%	126.3%	-52.2%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$34,937	\$23,263	\$72,532	\$64,285	84.0%	176.3%	-11.4%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$6,452	\$298	\$28,887	\$17,821	176.2%	5881.5%	-38.3%
22220	Instruction	Library/Media Services - School Library	\$194,653	\$274,021	\$135,839	\$136,189	-30.0%	-50.3%	0.3%
22230	Instruction	Library/Media Services - Audiovisual	\$9,270	\$9,794	\$1,591	\$1,459	-84.3%	-85.1%	-8.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$62,545	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$63,545	\$115,927	\$296,916	\$235,721	271.0%	103.3%	-20.6%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$85,278	\$0	\$0	NA	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$151,123	\$185,236	\$111,460	\$126,742	-16.1%	-31.6%	13.7%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$9,714	\$4,964	\$3,458	\$488	-95.0%	-90.2%	-85.9%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$0	\$20,300	\$1,649	NA	NA	-91.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$374,862	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,038,893	\$10,503,256	\$11,008,551	\$10,585,863	31.7%	0.8%	-3.8%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$4,355	\$12,434	\$0	\$0	-100.0%	-100.0%	NA
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$3,700	\$0	NA	NA	-100.0%
21220	Students	Guidance Services - Counseling Services	\$142,065	\$200,488	\$218,530	\$227,122	59.9%	13.3%	3.9%
21240	Students	Guidance Services - Information Services	\$55,310	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$54,485	\$82,234	\$116,419	\$117,644	115.9%	43.1%	1.1%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$2,539	\$0	NA	NA	-100.0%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$2,401	\$2,754	NA	NA	14.7%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$2,594	\$3,951	NA	NA	52.3%
24100	School Administration	Office of The Principal	\$698,242	\$1,090,340	\$1,144,043	\$1,091,192	56.3%	0.1%	-4.6%
24900	School Administration	Other Support Services - School Admin.	\$4,139	\$37,219	\$30,007	\$9,632	132.7%	-74.1%	-67.9%
Student Instructional Support Total			\$958,595	\$1,422,714	\$1,520,233	\$1,452,295	51.5%	2.1%	-4.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Knox Community School Corp (7525)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$29,812	\$25,981	\$25,362	\$26,064	-12.6%	0.3%	2.8%
23150	General Administration	Board of Education - Legal Services	\$13,569	\$98,037	\$8,858	\$45,343	234.2%	-53.7%	411.9%
23160	General Administration	Board of Education - Promotion Expenses	\$2,189	\$4,253	\$1,758	\$441	-79.8%	-89.6%	-74.9%
23190	General Administration	Board of Education - Other Governing Body Services	\$4,977	\$3,264	\$1,662	\$8,116	63.1%	148.6%	388.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$165,612	\$274,140	\$234,465	\$232,383	40.3%	-15.2%	-0.9%
23220	General Administration	Executive Administration - Community Relations	\$5,000	\$4,422	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$10,201	\$279	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$104	\$905	\$577	\$94	-8.9%	-89.6%	-83.7%
25130	Central Services	Fiscal Services - Budgeting	\$15,578	\$3,623	\$6,448	\$1,339	-91.4%	-63.0%	-79.2%
25160	Central Services	Fiscal Services - Financial Accounting	\$69,175	\$123,942	\$143,562	\$145,105	109.8%	17.1%	1.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,290	\$3,797	\$400	\$1,189	-48.1%	-68.7%	197.4%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$0	\$293	\$1,433	NA	NA	389.4%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$999	\$2,090	\$2,638	\$2,539	154.3%	21.5%	-3.8%
25196	Central Services	Fiscal Services - Other - Cash Change	\$300	\$350	\$200	\$200	-33.3%	-42.9%	0.0%
25199	Central Services	Fiscal Services - Other - Other	\$1,280	\$0	\$0	\$0	-100.0%	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$22,833	\$43,556	\$16,412	\$14,569	-36.2%	-66.6%	-11.2%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$610	\$7,953	\$240	\$260	-57.4%	-96.7%	8.3%
25750	Central Services	Personnel Services - Health Services	\$0	\$0	\$20,475	\$17,250	NA	NA	-15.8%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$75,449	\$88,019	\$87,811	NA	16.4%	-0.2%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$109,886	\$183,424	\$185,106	NA	68.5%	0.9%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	(\$6,294)	\$0	\$0	NA	100.0%	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$1,591	\$0	\$0	NA	-100.0%	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$550	\$0	\$0	NA	-100.0%	NA
25890	Central Services	Other Technology Services	\$0	\$49,570	\$46,814	\$47,077	NA	-5.0%	0.6%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$1,195	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$77	\$424	\$0	\$0	-100.0%	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$134,644	\$177,134	\$220,249	\$229,512	70.5%	29.6%	4.2%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,157,798	\$1,408,432	\$1,385,101	\$1,353,867	16.9%	-3.9%	-2.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$12,269	\$81	\$2,014	\$3,690	-69.9%	4457.9%	83.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$82,636	\$57,915	\$313,198	\$263,012	218.3%	354.1%	-16.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,225	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$500	\$0	\$0	NA	-100.0%	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$12,371	\$14,468	\$0	\$0	-100.0%	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$221,152	\$243,994	\$255,047	\$153,937	-30.4%	-36.9%	-39.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$28,691	\$0	\$0	\$0	-100.0%	NA	NA
27010	Student Transportation	Service Area Direction	\$23,441	\$39,946	\$144,353	\$141,071	501.8%	253.2%	-2.3%
27100	Student Transportation	Vehicle Operation	\$369,981	\$529,231	\$716,905	\$670,401	81.2%	26.7%	-6.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$92,471	\$177,592	\$69,832	\$90,144	-2.5%	-49.2%	29.1%
27400	Student Transportation	Purchase of School Buses	\$65,083	\$243,959	\$173,292	\$198,288	204.7%	-18.7%	14.4%
27500	Student Transportation	Insurance on Buses	\$0	\$30,029	\$37,216	\$15,389	NA	-48.8%	-58.6%
27700	Student Transportation	Contracted Transportation Services	\$39,247	\$0	\$0	\$0	-100.0%	NA	NA
31100	Food Services Operations	Service Area Direction	\$39,122	\$113,296	\$146,656	\$141,213	261.0%	24.6%	-3.7%
31200	Food Services Operations	Food Preparation and Dispensing	\$299,019	\$291,999	\$385,409	\$416,534	39.3%	42.6%	8.1%
31400	Food Services Operations	Food Purchases	\$361,806	\$455,037	\$577,471	\$611,694	69.1%	34.4%	5.9%
31900	Food Services Operations	Other Food Services	\$706	\$754	\$520	\$530	-25.0%	-29.7%	1.9%
Overhead and Operational Total			\$3,286,266	\$4,613,333	\$5,208,869	\$5,105,599	55.4%	10.7%	-2.0%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$792	\$5,024	\$1,511	NA	90.8%	-69.9%
33200	Category not Specified	Community Recreation	\$5,100	\$1,126	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$198,350	\$226,704	\$259,702	\$239,980	21.0%	5.9%	-7.6%
33910	Other Community Services	High School Band Uniforms	\$0	\$15,400	\$0	\$0	NA	-100.0%	NA
33920	Other Community Services	Contributions to Historical Societies	\$1,000	\$0	\$0	\$2,000	100.0%	NA	NA

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
33950	Other Community Services	Step Ahead	\$1,519	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$4,515	\$1,781	\$259	\$32	-99.3%	-98.2%	-87.5%
43000	Category not Specified	Professional Services	\$19,209	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$152,634	\$152,064	\$94,562	\$41,880	-72.6%	-72.5%	-55.7%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$175,000	\$0	\$0	\$0	-100.0%	NA	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$38,925	\$22,815	\$23,483	\$35,012	-10.1%	53.5%	49.1%
46000	Category not Specified	Purchase of Moveable Equipment	\$4,315	\$13,943	\$10,789	\$126,462	2830.5%	807.0%	1072.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$131,854	\$51,769	\$6,262	\$4,330	-96.7%	-91.6%	-30.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$11,112	\$0	\$0	\$0	-100.0%	NA	NA
51100	Principal on Debt	Bonds	\$0	\$328,509	\$210,000	\$225,000	NA	-31.5%	7.1%
52100	Interest on Debt	Bonds	\$0	\$0	\$116,484	\$80,814	NA	NA	-30.6%
52200	Interest on Debt	Temporary Loans	\$71,310	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,979,455	\$2,638,111	\$2,337,198	\$2,385,226	20.5%	-9.6%	2.1%
53200	Lease Rental	Equipment-Principal	\$0	\$34,816	\$0	\$0	NA	-100.0%	NA
53400	Lease Rental	Other-Principal	\$0	\$0	\$198,000	\$480,500	NA	NA	142.7%
54200	Advancements and Obligations	Common School Fund - Principal	\$77,133	\$35,600	\$60,965	\$59,185	-23.3%	66.3%	-2.9%
60700	Category not Specified	Scholarships	\$7,150	\$8,000	\$0	\$0	-100.0%	-100.0%	NA
Non Operational Total			\$2,878,582	\$3,531,429	\$3,322,730	\$3,681,933	27.9%	4.3%	10.8%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$82,754	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$14,072	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$36,830	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,790	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$401,796	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$66,755	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$94,066	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$14,979	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$36,802	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$6,579	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$26,071	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,200	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$2,103,547	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$345,563	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$388,244	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$78,184	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$15,719	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$9,125	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$8,114	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$656	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,733,843	\$0	\$0	\$0	NA	NA	NA